



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN  
Comptroller

*Internal Audit Section*

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January 13, 2012

James Buford, Executive Director  
Urban League of St. Louis  
3701 Grandel Square  
St. Louis, MO 63108

RE: Homelessness Prevention and Rapid Re-Housing Program (HPRP)  
(Project #2012-HOM30)

Dear Mr. Buford:

Enclosed is a report of the fiscal monitoring review of the Urban League of St. Louis, a not-for-profit organization, HPRP, for the period September 1, 2010 through August 31, 2011. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of the Urban League of St. Louis. Fieldwork was completed on November 22, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Department of Human Services (DHS) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Sincerely,

Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

Enclosure

Cc: Parimal Mehta, Fiscal Manager, DHS  
Antoinette Triplett, Manager II - Homeless Services, DHS



# CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)  
AMERICAN RECOVERY AND REINVESTMENT ACT FUNDING  
HOMELESSNESS PREVENTION AND RAPID RE-HOUSING  
PROGRAM (HPRP)**

**URBAN LEAGUE OF ST. LOUIS  
CONTRACT #60620  
CFDA #14.257**

**FISCAL MONITORING REVIEW  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011**

**PROJECT #2012-HOM30**

**DATE ISSUED: JANUARY 13, 2012**

**Prepared by:  
The Internal Audit Section**



## OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
AMERICAN RECOVERY AND REINVESTMENT ACT FUDING  
HOMELESSNESS PREVENTION AND RAPID  
RE-HOUSINGPROGRAM (HPRP)  
URBAN LEAGUE OF ST. LOUIS  
FISCAL MONITORING REVIEW  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011**

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## **INTRODUCTION**

### **Background**

**Contract Name:** Urban League of St. Louis  
**Contract Number:** 60620  
**CFDA Number:** 14.257  
**Contract Period:** October 1, 2009 through July 31, 2012  
**Contract Amount:** \$1,335,000

This contract provided Homelessness Prevention and Rapid Re-Housing Program (HPRP) funds to Urban League of St. Louis (Agency) to provide financial assistance and services to either prevent individuals and families from becoming homeless or help those who are experiencing homelessness to be quickly re-housed and stabilized in the greater St. Louis Area.

### **Purpose**

The purpose of the review was to determine the Agency's compliance with federal, state and local Department of Human Services (DHS) requirements for the period September 1, 2010, through August 31, 2011, and make recommendations for improvements as considered necessary.

### **Scope and Methodology**

Inquiries were made regarding the Agency's internal controls relating to the grant administered by DHS. Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on November 22, 2011.

### **Exit Conference**

The Agency was offered the opportunity for an exit conference on January 9, 2012, but the Agency declined.

## **SUMMARY OF OBSERVATIONS**

### **Conclusion**

No evidence was found to suggest that the Agency did not fully comply with federal, state and local DHS requirements.

### **Status of Prior Observations**

The Agency's previous fiscal monitoring report, Project #2011-HOM05, issued April 12, 2011 contained one observation:

- The Agency did not require two authorized signatures on grant disbursement checks  
(Resolved)

### **A-133 Status**

The Agency expended \$500,000 or more in federal funds for the calendar year ended December 31, 2010; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The A-133 report dated June 24, 2011, rendered unqualified opinions on the general purpose financial statements and compliance for major programs. There were no instances of noncompliance, material weaknesses or significant deficiencies identified.

The audit did not disclose any findings required to be reported in accordance with OMB Circular A-133.

The Agency did qualify as a low-risk auditee.

### **Summary of Current Observations**

There were no current observations.